to indicate the intention to give to the wife this one acre with all its buildings absolutely. Acting on this assumption, the widow had been in possession from 1874 to the present time.

The second question was more difficult. The four acres were devised to the executors, and the widow was entitled to the income for life. The taxes were allowed to fall into arrear. On the 7th April, 1910, the four acres were conveyed by tax deed to one Watson for $39.37, and on the 22nd April, 1910, Watson and his wife conveyed the four acres to the widow for $60.62. The tax title was confirmed by special statute, 3 & 4 Geo. V. ch. 120, sec. 5, enacting that all lands conveyed by tax deed are vested in the purchaser in fee simple free and clear of and from all right, title, and interest whatsoever of the owners thereof of the time of the sale. The objection taken was that, notwithstanding the tax sale and the very wide terms of this statute, Mrs. McCurdy occupied such a position, by reason of her life interest in the income, that she would hold the land as trustee for those beneficially interested in the will of her late husband. No cases were cited in support of this contention; but the principle evoked might be taken to be fairly illustrated by Building and Loan Association v. McKenzie (1897), 28 O.R. 316, and the cases there collected; the principle being that no trustee can acquire a title and set it up in derogation of the right of the cestui que trust. This principle has been enlarged so as to be applicable to all fiduciary and quasi-fiduciary relationships, and to the relationship of mortgagor and mortgagee; and, if this case had been one in which a life-tenant, whose duty it was to pay taxes, in breach of that duty allowed the taxes to fall into arrear and then purchased the lands, the life-tenant could not set up absolute ownership as against the reversioners. But here, in the first place, the widow was not the life-tenant; she was merely entitled to receive the income, that is, the net income, from the executors, who held the lands in trust; and, in the second place, the widow did not become the purchaser, but appears to have bought from the first purchaser.

The facts might well be considered as suspicious and suggestive of collusion, but there was nothing upon the papers beyond the naked fact indicated, and the transaction had stood for more than six years unimpeached by those who had the right to attack. The suggestion of the possibility of any outstanding equity in the remaindermen constituting a defect in the vendor's title that would justify the purchaser in refusing to carry out the sale, should not be entertained.

Order declaring that the two objections are not valid objections to the vendor's title.